

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into operation on 28th June 2021 a revised code of practice made under section 195S of the Proceeds of Crime Act 2002 (c. 29) (“the 2002 Act”). Revisions to the code of practice are necessitated by the commencement in Northern Ireland of amendments made to the 2002 Act by the Criminal Finances Act 2017 (c. 22) which extended certain powers in Part 4 of the 2002 Act to immigration officers, Serious Fraud Office (“SFO”) officers and National Crime Agency (“NCA”) officers.

Part 4 of the 2002 Act is concerned with the confiscation of the proceeds of crime in Northern Ireland. That Part permits the making of a confiscation order under section 156 of the 2002 Act after a defendant is convicted. A confiscation order can be made ancillary to conviction and sentence to deprive a criminal of the benefit of their criminal conduct. Part 4 also contains powers to search, seize and detain property before conviction. The code of practice is made in connection with—

- (a) the carrying out by officers of Revenue and Customs, immigration officers and SFO officers of the functions conferred by sections 195C to 195H of the 2002 Act in Northern Ireland,
- (b) the carrying out by senior officers of their functions under section 195G of the 2002 Act in Northern Ireland, and
- (c) the detention of property by officers of Revenue and Customs, immigration officers, SFO officers and NCA officers under or by virtue of sections 190A, 193A and 195J to 195P of the 2002 Act in Northern Ireland.

The revised code of practice brought into operation by this Order replaces the code of practice that was brought into operation by the Proceeds of Crime Act 2002 (Search, Seizure and Detention of Property: Code of Practice) (Northern Ireland) Order 2016 (S.I. 2016/210). This Order revokes S.I. 2016/210.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.